STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF COUNTY AUDIT
SUITE 1500
JAMES K. POLK STATE OFFICE BUILDING
NASHVILLE, TENNESSEE 37243-0269
PHONE (617) 401-7841

October 3, 2003

Williamson County Mayor and
Board of County Commissioners
Williamson County, Tennessee

To the County Mayor and County Commissioners:

In conjunction with the annual audit of Williamson County, we have performed a limited review of the information systems in the Offices of Director of Schools, Trustee, County Clerk, Circuit and General Sessions Courts Clerk, Clerk and Master, Juvenile Court Clerk, Register, and Director of Accounts and Budgets as of August 13, 2003. This letter transmits the results of our review.

Our audit of Williamson County is required to be conducted in accordance with standards contained in Government Auditing Standards, issued by the Comptroller General of the United States. These standards specify that we perform general and application control reviews of computer-based accounting and information systems to determine whether an entity's existing procedures and controls provide adequate assurance of data accuracy and financial and operating statement reliability.

Because of inherent limitations in any internal control structure, errors, irregularities, or control weaknesses may exist and may not be detected. However, our information system reviews performed in the Offices of Director of Schools, Trustee, County Clerk, Circuit and General Sessions Courts Clerk, Clerk and Master, Register and Director of Accounts and Budgets did not reveal any matters that we considered to be a reportable condition. A reportable condition was identified in the Office of Juvenile Court Clerk. This reportable condition may be included in the comprehensive annual financial report of Williamson County. These matters are also presented in detail in the enclosed Review of Internal Controls Regarding Information System Operations — Findings and Recommendations.

A brief summary of the reportable condition is presented below:

JUVENILE COURT CLERK

1. The office did not have formal policies and procedures for computer operations.

Please contact Penny Austin, our Information Systems Audit Manager, or me if you have any
questions regarding our review of the information systems in the aforementioned offices of
Williamson County, Tennessee.

Sincerely,

Richard V. Norment
Assistant to the Comptroller

RVN: pa

Attachment

cc: The Honorable Dallas Johnson, Director of Schools
      The Honorable Walter J. Davis, Trustee
      The Honorable Elaine Anderson, County Clerk
      The Honorable Debbie McMillan Barrett, Circuit and General Sessions Courts Clerk
      The Honorable Elaine Beeler, Clerk and Master
      The Honorable Brenda Hyden, Juvenile Court Clerk
      The Honorable Sadie Wade, Register
      Mr. David L. Coleman, Director of Accounts and Budgets
      Mr. Joe Kimery, Middle Tennessee Audit Manager

The review of controls over the information system in the Office of Juvenile Court Clerk indicated a need for improvement. The following finding and recommendation have been made to aid the office in the implementation of controls to better secure its computer system and the information contained therein. We reviewed this matter with management to provide an opportunity for their response. Management offered an oral response to this item but did not submit a written response. We did not include the oral response in this report.

OFFICE OF JUVENILE COURT CLERK

THE OFFICE DID NOT HAVE FORMAL POLICIES AND PROCEDURES FOR COMPUTER OPERATIONS

1. **FINDING**

The Office of Juvenile Court Clerk did not have written policies and procedures for routine computer operations. Routine operations include system startup/shutdown, application access, system access security, system backup and retention schedules, hardware/software maintenance, output distribution, and other general data processing functions. Formal policies and procedures are necessary to ensure adequate management control over computer operations.

RECOMMENDATION

Management should prepare a computer policies and procedures manual that defines policies and procedures for operations such as system backups, security measures, and other general data processing functions. Upon completion, the manual should be distributed to all appropriate personnel.

PRIOR AUDIT RECOMMENDATIONS NOT IMPLEMENTED
(Ref: Review of Internal Controls Regarding Information System Operations as of
June 15, 2001)

OFFICE OF JUVENILE COURT CLERK

Finding Number	Page Number	Subject
1	1	The Office Did Not Have Formal Policies and Procedures for Computer Operations

PRIOR AUDIT RECOMMENDATIONS IMPLEMENTED
(Ref: Review of Internal Controls Regarding Information System Operations as of
June 15, 2001)

OFFICE OF DIRECTOR OF SCHOOLS

Finding Number	Page Number	Subject
1	1	The Office Had Deficiencies in Computer System Back-up Procedures

OFFICE OF JUVENILE COURT CLERK

Finding Number	Page Number	Subject
2	2	The Office Did Not Develop a Disaster Recovery Plan

OFFICE OF REGISTER

Finding Number	Page Number	Subject
1	3	The General Ledger Software Did Not Have Adequate Application Controls

OFFICE OF DIRECTOR OF ACCOUNTS AND BUDGETS

Finding Number	Page Number	Subject
1	3	The General Ledger Software Did Not Have Adequate Application Controls